

AN ACT

ENTITLED, An Act to exempt from sales tax certain handling fees paid by religious organizations to approved relief agencies for the distribution of food which is provided for the assistance or relief of the poor, distressed, or underprivileged through food giveaway programs.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as follows:

There are specifically exempted from the provisions of this chapter and the computation of the amount of tax imposed by it, the gross receipts from the handling fee paid by a religious organization recognized as an exempt organization under section 501(c)(3) of the Internal Revenue Code to an approved relief agency recognized as an exempt organization pursuant to § 10-45-10 for the distribution of food which is used for the assistance or relief to the poor, distressed, or underprivileged through a food giveaway program.

An Act to exempt from sales tax certain handling fees paid by religious organizations to approved relief agencies for the distribution of food which is provided for the assistance or relief of the poor, distressed, or underprivileged through food giveaway programs.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1223

Chief Clerk
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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1223
File No. _____
Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
=====

The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
=====

STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State